

NOTICE OF PUBLIC HEARING ON TAX INCREASE

PROPOSED TAX RATE	\$ 0.478306	per \$100
NO-NEW-REVENUE TAX RATE	\$ 0.426323	per \$100
VOTER-APPROVAL TAX RATE	\$ 0.478306	per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for County of El Paso, Texas from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval tax rate is the highest tax rate that County of El Paso, Texas may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that County of El Paso, Texas is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 26, 2024, 9:30 AM at Commissioners Court Room 303 3rd floor County Courthouse, 500 East San Antonio, El Paso, Texas, 79901. The public may attend in person or view the meeting livestream at:

<https://epcounty.primegov.com/public/portal>

or

<https://www.youtube.com/@elpasocountycommissionerscourt/streams>

The proposed tax rate is not greater than the voter-approval tax rate. As a result, the County of El Paso, Texas is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of Commissioners Court of the County of El Paso, Texas at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE
CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: Ricardo Samaniego, County Judge, David Stout, Commissioner Pct.2, Sergio Coronado, Commissioner Pct.4

AGAINST the proposal: Carlos Leon, Commissioner Pct.1, Iliana Holguin, Commissioner Pct.3

PRESENT and not voting: NONE

ABSENT: NONE

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by the County of El Paso, Texas last year to the taxes proposed to be imposed on the average homestead by the County of El Paso, Texas this year.

	2023	2024	Change
Total tax rate (per \$100 of value)	\$ 0.458889	\$ 0.478306	\$.02 or 4.231306%
Average homestead taxable value	\$ 186,503	\$ 200,956	\$14,453 or 7.749473%
Tax on average homestead	\$ 855.84	\$ 961.18	\$105.34 or 12.308375%
Total tax levy on all properties	\$ 281,746,072	\$ 322,115,598	\$40,369,526 or 14.328337%

For assistance with tax calculations, please contact the tax assessor for El Paso County at 915-771-2300, or ctaxassessor@epcounty.com, or visit <http://www.epcounty.com/taxoffice/>.

No-New-Revenue Tax Rate Adjustments

State Criminal Justice Mandate (For Counties)

The County of El Paso, Texas County Auditor certifies that El Paso County has spent \$ 2,821,447 (minus any amount received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. El Paso County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by \$0.0029/\$100.

Indigent Health Care Compensation Expenditures (counties)

The County of El Paso, Texas spent \$16,292,278 from July 1, 2023 to June 30, 2024 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$1,437,385.

This increased the no-new-revenue maintenance and operations rate by \$0.002174 /\$100.

Indigent Defense Compensation Expenditures (counties)

The County of El Paso, Texas spent \$15,223,108 from July 1, 2023 to June 30, 2024 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under article 26.05, Code of Criminal Procedure, and to fund operations of a public defender's office under article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For the current tax year, the amount of increase above last year's enhanced indigent compensation expenditures is \$1,526,540.

This increased the no-new-revenue maintenance and operations rate by \$0.001036/\$100.